

## Message Text

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ACTION NEA-10

INFO OCT-01 ISO-00 TRSE-00 SIL-01 LAB-04 L-03 EB-08  
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R 050556Z MAR 78  
FM AMEMBASSY TEHRAN  
TO SECSTATE WASHDC 7242

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E.O. 11652: N/A  
TAGS: ELAB EFIN SWEL IR  
SUBJ: PROPOSED US-IRAN AGREEMENT ON SOCIAL SECURITY  
TAXATION

1. AS DEPT KNOWS, RECENTLY CONCLUDED MEETING OF EXECUTIVE COMMITTEE US-IRAN JOINT BUSINESS COUNCIL AGREED THAT COMMERCIAL RELATIONSHIPS BETWEEN THE 2 COUNTRIES WOULD BE ENHANCED BY THE CONCLUSION OF A BILATERAL AGREEMENT BETWEEN THE 2 COUNTRIES ON SOCIAL SECURITY TAXATION. AS MATTERS NOW STAND, AMERICAN COMPANIES OPERATING IN IRAN ARE CONSIDERABLY DISADVANTAGED VIS-A-VIS THEIR FOREIGN COMPETITION BY HAVING TO MAKE CONTRIBUTIONS TO BOTH THE IRANIAN AND US SOCIAL SECURITY SYSTEMS. PURSUANT TO REVISED IRANIAN SOCIAL SECURITY LEGISLATION, EXEMPTIONS FROM SOCIAL SECURITY TAXATION, BASED UPON EMB CERTIFICATES THAT THE AMERICAN COMPANIES ALSO PAID INTO THE US SYSTEM, WERE DISCONTINUED. THE EMB BELIEVES THE TIME HAS COME TO GIVE A CONSIDERABLE IMPETUS TO OUR EFFORTS TO GET A SOCIAL SECURITY BILATERAL. THE EMB NOTES THAT AMENDMENTS PASSED IN 1977 TO THE US SOCIAL SECURITY ACT NOW MAKE POSSIBLE BILATERAL AGREEMENTS BETWEEN THE UNITED STATES AND FOREIGN COUNTRIES.

2. VIA SEPTTEL THE EMB IS TRANSMITTING THE TEXT OF THE DRAFT IRAN-SOUTH KOREA SOCIAL SECURITY AGREEMENT WHICH HAS BEEN SIGNED BY BOTH COUNTRIES AND IS NOW AWAITING RATIFICATION BY THE IRANIAN  
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PARLIAMENT. EMB UNDERSTANDS THAT THE IRAN-SOUTH KOREA DRAFT IS TO BE A MODEL FOR SUBSEQUENT IRANIAN BILATERAL SOCIAL SECURITY AGREEMENTS WITH A POSSIBILITY, HOWEVER, OF DEPARTURES FROM THE SOUTH KOREA AGREEMENT AS CIRCUMSTANCES REQUIRE. THE EMB NOTES THAT ARTICLES 5A AND 5B OF THE IRAN-SOUTH KOREA AGREEMENT WOULD ALMOST CERTAINLY BE UNACCEPTABLE TO THE USG BUT EMB IS UNCERTAIN AT THIS TIME JUST HOW MUCH FLEXIBILITY MAY

EXIST ON THE IRANIAN SIDE AS REGARDS RESPONSIBILITY FOR MEDICAL BENEFITS OF CITIZENS OF THE 1 COUNTRY EMPLOYED IN THE OTHER.

3. EMB URGES THE INTERESTED USG AGENCIES TO REVIEW IRAN-SK DRAFT WITH A VIEW TO DETERMINING WHAT ELEMENTS OF IT COULD BE INCORPORATED INTO A US IRAN DRAFT AND STILL BE CONSISTENT WITH THE 1977 AMENDING LEGISLATION.

4. IN THIS CONNECTION EMB HAS BEEN INFORMED BY DR M R NEGHBAT, DEP MIN OF HEALTH AND WELFARE, WHO RECENTLY RETURNED FROM USIRJC MEETING IN WASHINGTON THAT HE IS PLANNING TO SEND HIS DEP MANAGING DIR, IRAN SOCIAL SECURITY AGENCY (MR YOUSEFIZADEH), TO WASHINGTON IN ABOUT A MONTH'S TIME TO BEGIN NEGOTIATIONS ON A BILATERAL AGREEMENT. EMB BELIEVES THAT IT WOULD BE EMINENTLY USEFUL AND PRUDENT FOR TH US TO RESPOND IN A POSITIVE FASHION TO DR MEGHABAT'S INITIATIVE. EMB BELIEVES THAT IDEALLY US FIRST DRAFT OF A SOCIAL SECURITY BILATERAL SHOULD BE AS SIMPLE AND STRAIGHTFORWARD AS POSSIBLE. WHAT WE ARE SEEKING, OF COURSE, HAVE BEEN COVERED ABUDNDANTLY IN PRVIOUS EMB MESSAGES ON THIS SUBJECT, VIS: EXEMPTIONS FROM PAYMENTS TO THE IRANIAN SYSTEM BY AMERICAN WORKING IN IRAN WHO ARE COVERED IN ONE WAY OR ANOTHER IN THE US, WITH RECIPROCAL TREATMENT FOR IRANIANS WORKING IN THE US.

6. EMB WOULD WELCOME DEPT COMMENTS AT THIS TIME, PARTICULARLY WHETHER WASHINGTON WULD BE PREPARED TO MEET WITH LIMITED OFFICIAL USE

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MR YOUSEFIZADEH IN ABOUT A MONTH.  
MIKLOS

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NNN

## Message Attributes

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**Current Classification:** UNCLASSIFIED  
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**Review Markings:**  
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